THE CANADIAN CHARTERED ACCOUNTANT

Index to volume 96 January to June 1970

Topical Index Repertoire par sujets

Accountants' office
Staff training and education, S. H. Freedhoff (Mar) 173

Accounting/Comptabilité
La comptabilité au service du développement économique, A. J. H. Enthoven (Jan) 44

Accounting abroad department
(Jan) 50, (Mar) 184, (May) 342

Accounting profession/La profession comptable
Brightly dawns the decade (Edit) (Jan) 21
Issue is much deeper, The (Edit) (Mar) 155
Management education and the auditor, J. Dermer (June) 373
Management services for chartered accountants (Issue in focus) (Feb) 117
Le problème est beaucoup plus profond (Edit) (Mar) 177
Promesses d'une nouvelle décennie (Edit) (Jan) 43
Twilight of the accountants, H. I. Ross (Jan) 27

Accounting research department
Ed. by Gertrude Mulcahy
Accounting Principles: Board Statement No. 3 on General Price-Level Restatements—Part I (Jan) 57
Accounting Principles: Board Statement No. 3 on General Price-Level Restatements—Part II (Feb) 119
Financial Reporting in the Extractive Industries: Accounting Research Study No. 11—part I. (June) 421
New Research Recommendation Releases (Mar) 194
Three new research publications (May) 335

Auditing
Auditor and federal sales tax, The, F. E. Johnson (Feb) 92
Independence and the auditor, C. B. Paterson (Apr) 235
Pension plans—problems in auditing, R. M. Parkinson (Jan) 40

Banking
Revolution in banking, The, V. F. Fitzakerley (Jan) 36

Bureau of Corporate Affairs
Bureau of Corporate Affairs and Bill C-4, R. Tassé (May) 302

Canadian Institute of CAs
CICA President to address Asian and Pacific Conference (N and E) (May) 282
Liaison with Securities Commissions and Stock Exchanges (N and E) (Jan) 8
Research and Fellowship Awards for 1970 (May) 295
Results of 1969 examinations (N and E) (Jan) 4
White Paper course presented (N and E) (Jan) 4
White Paper film available (N and E) (Mar) 144

Capital expenditures
A simplified rate of return analysis, F. P. Duncan and P. Y. Southam (Apr) 248

Communication
Communications and computers, F. W. Field (June) 370

Construction industry
Special accounting problems—small and medium-sized contractors (Pract For) (Jan) 54

Depreciation
Depreciation stated as a source of funds —a comment on existing practice (Ed and Train) (Apr) 268
Sinking fund depreciation—where is it leading? W. H. Broadhurst and A. D. Stickler (Mar) 160

Editorials/Editoriaux
Brightly dawns the decade (Jan) 21
Il est temps de se faire entendre (Feb) 91
Issue is much deeper, The (Mar) 155
Le problème est beaucoup plus profond (Mar) 177
Promesses d'une nouvelle décennie (Jan) 43
Qui doit informer les Canadiens? (June) 391
Rendering unto Caesar (May) 297
Rendons à César (Mai) 317
Scene 2000—Prologue (Apr) 229
Scéne de l'an 2000—Prologue (Avr) 252
Time to speak out (Feb) 89
Who should tell them? (June) 369

Education
Computers: new management tools for education, A. R. Empringham and H. A. Fuller (Mar) 169
Management education and the auditor, J. Dermer (June) 373
Staff training and education, S. H. Freedhoff (Mar) 173

Education and training department/ Enseignement et formation
Ed. by G. C. Gray
L'achat d'une entreprise—l'examen préliminaire (May) 318
Alternatives to historical cost valuations: some observations of senior officials (Mar) 181
Coping with business growth (Feb) 131
CPA and the educator, The (Jan) 66
Depreciation stated as a source of funds —a comment on existing practice (Apr) 268
Guide for the use of the variables estimation sampling plan, A (June) 424

Electronic data processing
Communications and computers, F. W. Field (June) 370
Computer based management information systems in the retail industry, W. Pajor (Feb) 99
Computers: new management tools for education, A. R. Empringham and H. A. Fuller (Mar) 169
Determining the feasibility and priority of computer applications (Mach and Man) (Jan) 63
L'influence de l'information sur l'entreprise, L. Rucker (June) 392
New alternatives in computer data processing (Man Serv) (May) 330
Revolution in banking, The, V. F. Fitzakerley (Jan) 36
Time-sharing computer systems for problems in financial management, J. D. Forsyth and D. A. Wilson (Apr) 239

Finance companies
Income recognition problem for a finance company, The, M. Landry (Feb) 111

Finance and investment department
Ed. by J. D. Grant
Demanding seventies, The (Mar) 202
White Paper and pension fund investment, The (May) 327
A world trade 10 years from now? Not unless . . . (Jan) 52

Financial management
Time-sharing computer systems for problems in financial management, J. D. Forsyth and D. A. Wilson (Apr) 239

Firm/member announcements
(Jan) 66, (Feb) 134, (Mar) 206, (Apr) 271, (May) 347, (June) 428

Going public
Going public—the underwriter, G. C. Speakman (Apr) 243
Role of counsel in a public underwriting, The, S. N. Filer (May) 311

Information systems
A practical approach to management information systems, A. P. Spoo (May) 308

Insurance
Corporate planning in the life insurance industry, T. G. Brown (Feb) 102
Planning protection against loss of income, A. G. Taylor (June) 376

Issue in focus/Pleins feux
Horizon 2000—Prologue (June) 397
Management services for Chartered Accountants (Feb) 117
Mémoire sur les propositions de réforme fiscale (June) 404
Proposals for tax reform—summary of

THE CANADIAN CHARTERED ACCOUNTANT

Index to volume 96 January to June 1970

Topical Index Repertoire par sujets

Accountants' office
Staff training and education, S. H. Freedhoff (Mar) 173

Accounting/Comptabilité
La comptabilité au service du développement économique, A. J. H. Enthoven (Jan) 44

Accounting abroad department
(Jan) 50, (Mar) 184, (May) 342

Accounting profession/La profession comptable
Brightly dawns the decade (Edit) (Jan) 21
Issue is much deeper, The (Edit) (Mar) 155
Management education and the auditor, J. Dermer (June) 373
Management services for chartered accountants (Issue in focus) (Feb) 117
Le problème est beaucoup plus profond (Edit) (Mar) 177
Promesses d'une nouvelle décennie (Edit) (Jan) 43
Twilight of the accountants, H. I. Ross (Jan) 27

Accounting research department
Ed. by Gertrude Mulcahy
Accounting Principles: Board Statement No. 3 on General Price-Level Restatements—Part I (Jan) 57
Accounting Principles: Board Statement No. 3 on General Price-Level Restatements—Part II (Feb) 119
Financial Reporting in the Extractive Industries: Accounting Research Study No. 11—part I. (June) 421
New Research Recommendation Releases (Mar) 194
Three new research publications (May) 335

Auditing
Auditor and federal sales tax, The, F. E. Johnson (Feb) 92
Independence and the auditor, C. B. Paterson (Apr) 235
Pension plans—problems in auditing, R. M. Parkinson (Jan) 40

Banking
Revolution in banking, The, V. F. Fitzakerley (Jan) 36

Bureau of Corporate Affairs
Bureau of Corporate Affairs and Bill C-4, R. Tassé (May) 302

Canadian Institute of CAs
CICA President to address Asian and Pacific Conference (N and E) (May) 282
Liaison with Securities Commissions and Stock Exchanges (N and E) (Jan) 8
Research and Fellowship Awards for 1970 (May) 295
Results of 1969 examinations (N and E) (Jan) 4
White Paper course presented (N and E) (Jan) 4
White Paper film available (N and E) (Mar) 144

Capital expenditures
A simplified rate of return analysis, F. P. Duncan and P. Y. Southam (Apr) 248

Communication
Communications and computers, F. W. Field (June) 370

Construction industry
Special accounting problems—small and medium-sized contractors (Pract For) (Jan) 54

Depreciation
Depreciation stated as a source of funds —a comment on existing practice (Ed and Train) (Apr) 268
Sinking fund depreciation—where is it leading? W. H. Broadhurst and A. D. Stickler (Mar) 160

Editorials/Editoriaux
Brightly dawns the decade (Jan) 21
Il est temps de se faire entendre (Feb) 91
Issue is much deeper, The (Mar) 155
Le problème est beaucoup plus profond (Mar) 177
Promesses d'une nouvelle décennie (Jan) 43
Qui doit informer les Canadiens? (June) 391
Rendering unto Caesar (May) 297
Rendons à César (Mai) 317
Scene 2000—Prologue (Apr) 229
Scéne de l'an 2000—Prologue (Avr) 252
Time to speak out (Feb) 89
Who should tell them? (June) 369

Education
Computers: new management tools for education, A. R. Empringham and H. A. Fuller (Mar) 169
Management education and the auditor, J. Dermer (June) 373
Staff training and education, S. H. Freedhoff (Mar) 173

Education and training department/ Enseignement et formation
Ed. by G. C. Gray
L'achat d'une entreprise—l'examen préliminaire (May) 318
Alternatives to historical cost valuations: some observations of senior officials (Mar) 181
Coping with business growth (Feb) 131
CPA and the educator, The (Jan) 66
Depreciation stated as a source of funds —a comment on existing practice (Apr) 268
Guide for the use of the variables estimation sampling plan, A (June) 424

Electronic data processing
Communications and computers, F. W. Field (June) 370
Computer based management information systems in the retail industry, W. Pajor (Feb) 99
Computers: new management tools for education, A. R. Empringham and H. A. Fuller (Mar) 169
Determining the feasibility and priority of computer applications (Mach and Man) (Jan) 63
L'influence de l'information sur l'entreprise, L. Rucker (June) 392
New alternatives in computer data processing (Man Serv) (May) 330
Revolution in banking, The, V. F. Fitzakerley (Jan) 36
Time-sharing computer systems for problems in financial management, J. D. Forsyth and D. A. Wilson (Apr) 239

Finance companies
Income recognition problem for a finance company, The, M. Landry (Feb) 111

Finance and investment department
Ed. by J. D. Grant
Demanding seventies, The (Mar) 202
White Paper and pension fund investment, The (May) 327
A world trade 10 years from now? Not unless . . . (Jan) 52

Financial management
Time-sharing computer systems for problems in financial management, J. D. Forsyth and D. A. Wilson (Apr) 239

Firm/member announcements
(Jan) 66, (Feb) 134, (Mar) 206, (Apr) 271, (May) 347, (June) 428

Going public
Going public—the underwriter, G. C. Speakman (Apr) 243
Role of counsel in a public underwriting, The, S. N. Filer (May) 311

Information systems
A practical approach to management information systems, A. P. Spoo (May) 308

Insurance
Corporate planning in the life insurance industry, T. G. Brown (Feb) 102
Planning protection against loss of income, A. G. Taylor (June) 376

Issue in focus/Pleins feux
Horizon 2000—Prologue (June) 397
Management services for Chartered Accountants (Feb) 117
Mémoire sur les propositions de réforme fiscale (June) 404
Proposals for tax reform—summary of

brief prepared by the Institute's Taxation Committee (June) 418

Task Force 2000—Prologue (May) 320

International trade

A world trade 10 years from now? Not unless . . . (Fin and Inv) (Jan) 52

Legal cases department

Ed. by R. W. V. Dickerson

Allegations of negligence (Apr) 265

Letters

(Jan) 16, (Feb) 86, (Mar) 148, (Apr) 220, (May) 298, (June) 362

Machines and management department

Ed. by K. R. Oswell

Cost of communications (Mar) 191

Determining the feasibility and priority of computer applications (Jan) 63

Point of sale devices (May) 344

Management/Gestion

L'analyse du seuil de rentabilité et le système de coût global, V. Félix (Apr) 253

Coping with business growth (Ed and Train) (Feb) 131

Effective techniques for results oriented management, W. R. Benn (June) 383

Management development—concepts and considerations, A. D. Heath (May) 298

Management education and the auditor, J. Dermer (June) 373

Practical approach to management information systems, A. P. Spoo (May) 308

Productivity scheduling—a programme for controlling and reducing clerical costs (Apr) 230

Top management in the '70s, G. H. Cowperthwaite (Jan) 22

Management consulting

CAMC controversy, The, J. Wallace (Jan) 30

Management services department

Ed. by J. R. Hearn

Management training programmes (June) 410

New alternatives in computer data processing (May) 330

Mathematical programming

Transportation problem: a special case of linear programming, The (Feb) 127

Méthode du chemin critique

Méthode du chemin critique, La, A. Saint-Denis (Mar) 178

Mutual funds

Some public policy aspects of Canadian mutual funds, G. D. Qurin and W. R. Waters (Feb) 106

News and events

AICPA reports on important mail ballot (Mar) 144

As others see us (Feb) 76

Auditor General stresses need for separate and distinct Act (May) 282

Australian accounting profession votes on merger (Jan) 4

Bank governor comments on 1969 highlights (May) 282

B.C. professional societies may incorporate (June) 356

"Business Combinations in the '60s: A Canadian Profile" (Apr) 216

Canada-New Zealand exchange plan on again (Mar) 144

Canadians flood banks (June) 368

CICA President to address Asian and Pacific Conference (May) 282

"Committee of loving critics" (Apr) 218

Continuing controversy over "pooling" (Jan) 12

CPA's responsibility in tax practice (June) 356

English Institute plans for the '70s (Feb) 76

"Future plans scheme" endorsed by Scottish Institute (Mar) 146

Golden anniversary at Queen's (Apr) 216

IDB—25 years of growth (Feb) 76

IPEC adopts two important changes re final exams (June) 356

Liaison with Securities Commissions and Stock Exchanges (Jan) 8

Making ready for D-Day (Apr) 218

New staff appointments (June) 356

1970 members directory (Apr) 216

No illusions (June) 356

OECD figures released (Apr) 216

Ontario government to tap brains of business community (Feb) 78

Other side of the equation (May) 284

"Pension Planning in Canada" (Mar) 144

Proposed Auditor General of Canada Act (Jan) 6

Qualified attack on inflation (May) 283

Recent survey shows high CA involvement in EDP (May) 282

Results of 1969 examinations (Jan) 4

Tenth International Congress of Accountants (Mar) 144

Third no-tariff area (May) 284

To meet criticism (June) 358

UK Institutes issue statement on management consulting (Jan) 10

"Using the Work and Report of Another Auditor" (Mar) 144

U.S. plans for metricanization (June) 360

White Paper course presented (Jan) 4

White Paper film available (Mar) 144

George Edward Winter (June) 362

With a twist of 20411, sir? (May) 284

Work continues amid controversy (June) 416

Partnerships

Partnership agreements (Pract For) (Feb) 124

Pensions

Pension plans—problems in auditing, R. M. Parkinson (Jan) 40

Personal development

Personal development (June) 416

Practitioners forum

Ed. by W. M. E. McLeod

Accountant—the logical bridge between the client and the data service bureau, The (Mar) 204

Appraisal of professional staff (May) 332

Damn the bank statement! Full steam ahead! (Apr) 256

Partnership agreements (Feb) 124

A qualified attack on inflation (May) 283

Special accounting problems—small and medium-sized contractors (Jan) 54

Statement review—a client service (June) 417

Professional profile

Bélanger, M. (May) 293

Charbonneau, R. (Jan) 19

Public finance

Public financial administration in Canada —a bibliographic essay, R. Vaison (Mar) 164

Quotable quotes

Adventures on the new frontiers of modern life, C. Frenette (Mar) 187

Silent tax increase, The, Price Waterhouse & Co. (June) 407

Recommended reading department

Ed. by A. Beedle and R. E. G. Nicol (Jan. only)

(Jan) 14, (Feb) 82, (Mar) 150, (Apr) 222, (May) 286, (June) 364

Retail industry

Computer based management information systems in the retail industry, W. Pajor (Feb) 99

Sampling

Guide for the use of the variables estimation sampling plan, A (Ed and Train) (June) 424

Seriously now . . .

Dull meeting dilemma, The (Feb) 87

Statements

Statement review — a client service (Pract For) (June) 416

Taxation

Auditor and federal sales tax, The, F. E. Johnson (Feb) 92

Proposals for tax reform—summary of brief prepared by the Institute's Taxation Committee (Issue in focus) (June) 418

Tax planning

Tax planning—the practitioner's viewpoint, R. G. Harris (Mar) 156

Tax review department

Ed. by D. R. Huggett

Capital gains (Apr) 259

Down with estate tax! (Feb) 121

Goodwill—the mind boggles (June) 413

Integration and capital gains (Mar) 198

John Q. Citizen (May) 339

Transportation

Transportation problem: a special case of linear programming, The (Man Serv) (Feb) 127

Index to contributors
Repertoire des auteurs

Beedle, A., editor of Recommended reading department

Benn, W. R., Effective techniques for results oriented management (June) 383

Beveridge, T. L., Special accounting problems — small and medium-sized contractors (Pract For) (Jan) 54

Bradshaw, W. A., Personal development (Pract For) (June) 416

Broadhurst, W. H. (and A. D. Stickler) Sinking fund depreciation—where is it leading? (Mar) 160

Brown, T. G., Corporate planning in the life insurance industry (Feb) 102

Buetow, C. P., Point of sale devices (Mach and Man) (May) 344

Cowperthwaite, G. H., Top management in the '70s (Jan) 22

Davidson, S., The CPA and the Educator (Ed and Train) (Jan) 60

Dermer, J., Management education and the auditor (June) 373

Dickerson, R. W. V., editor of Legal cases department

Duncan, F. P. (and P. Y. Southam) A simplified rate of return analysis (Apr) 248

Empringham, A. R. (and H. A. Fuller) Computers: new management tools for education (Mar) 169

Enthoven, A. J. H., La comptabilité au service du développement économique (Jan) 44

Félix, V., L'analyse du seuil de rentabilité et le système de coût global (Apr) 253

Field, F. W., Communications and computers (June) 370

Filer, S. N., The role of counsel in a public underwriting (May) 311

Fitzakerley, V. F., The revolution in banking (Jan) 36

Forsyth, J. D. (and D. A. Wilson) Timesharing computer systems for problems in financial management (Apr) 239

Freedhoff, S. H., Staff training and education (Mar) 173

Frenette, C., Adventures on the new frontiers of modern life (Quotable Quotes) (Mar) 187

Fruitman, M., Cost of communications (Mach and Man) (Mar) 191

Fuller, H. A. (and A. R. Empringham) Computers: new management tools for education (Mar) 169

Gathercole, G., The demanding seventies (Fin and Inv) (Mar) 202

Grant, J. D., editor of Finance and investment department

Gray, G. C. P., editor of Education and training department

Groslouis, J., Special accounting problems — small and medium-sized contractors (Pract For) (Jan) 54

Haché, C., L'achat d'une entreprise—l'examen préliminaire (Enseignement et formation) (May) 318

Harris, R. G., Tax planning—the practitioner's viewpoint (Mar) 156

Hearn, J. R., editor of Management services department

Heath, A. D., Management development —concepts and considerations (May) 298

Hubbell, H., The accountant—the logical bridge between the client and the data service bureau (Pract For) (Mar) 204

Huggett, D. R., editor of Tax review department

Irvine, B. C., Depreciation stated as a source of funds—a comment on existing practice (Ed and Train) (Apr) 268

Johnson, F. E., The auditor and federal sales tax (Feb) 92

Landau, S., Determining the feasibility and priority of computer applications (Mach and Man) (Jan) 63

Landry, M., The income recognition problem for a finance company (Feb) 111

London, I., Damn the bank statement! Full steam ahead! (Pract For) (Apr) 256

Mansfield, R. A., Coping with business growth (Ed and Train) (Feb) 131

McCamus, D. R., New alternatives in computer data processing (Man Serv) (May) 330

McLeod, W. M. E., editor of Practitioners forum

McLeod, W. M. E., Statement review—a client service (Pract For) (June) 417

Mulcahy, G., editor of Accounting research department

Nicol, R. E. G., editor of Recommending reading department (Jan only)

Oswell, K. R., editor of Machines and management department

Pajor, W., Computer based management information systems in the retail industry (Feb) 99

Parkinson, R. M., Pension plans—problems in auditing (Jan) 40

Paterson, C. B., Independence and the auditor (Apr) 235

Pittman, L., A guide for the use of the variables estimation sampling plan (Ed and Train) (June) 424

Quirin, G. D. (and W. R. Waters) Some public policy aspects of Canadian mutual funds (Feb) 106

Rosen, L. S., Accounting Principles: Board Statement No. 3 on General Price-Level Restatements—Part I (Acctg Res) (Jan) 57

Rosen, L. S., Accounting Principles: Board Statement No. 3 on General Price-Level Restatements — Part II (Acctg Res) (Feb) 119

Rosen, L. S., Alternatives to historical cost valuations: some observations of senior officials (Ed and Train) (Mar) 181

Ross, H. I., Twilight of the accountants (Jan) 27

Rousseau, J. G., editor of Partie Française

Rucker, L., L'influence de l'informatique sur l'entreprise (June) 392

Saint-Denis, A., La méthode du chemin critique (Mar) 178

Seltzer, J., The White Paper and pension fund investment (Fin and Inv) (May) 327

Southam, P. Y. (and F. P. Duncan) A simplified rate of return analysis (Apr) 248

Speakman, G. C., Going public—the underwriter (Apr) 243

Spoo, A. P., A practical approach to management information systems (May) 308

Stern, M., Partnership agreements (Pract For) (Feb) 124

Stickler, A. D. (and W. H. Broadhurst) Sinking fund depreciation—where is it leading? (Mar) 160

Storm, M., Partnership agreements (Pract For) (Feb) 124

Szandtner, T. A. B., The transportation problem: a special case of linear programming (Man Serv) (Feb) 127

Tassé, R., Bureau of Corporate Affairs and Bill C-4 (May) 302

Taylor, A. G., Planning protection against loss of income (June) 376

Vaison, R., Public financial administration in Canada—a bibliographic essay (Mar) 164

Wallace, J., The CAMC controversy (Jan) 30

Wasson, D., Management training programmes (Man Serv) (June) 410

Waters, W. R. (and G. D. Qurin) Some public policy aspects of Canadian mutual funds) (Feb) 106

Wells, D. S., Appraisal of professional staff (Pract For) (May) 332

Williams, G. R., Productivity scheduling —a programme for controlling and reducing clerical costs (Apr) 230

Willmot, D. G., A world trade 10 years from now? Not unless . . . (Fin and Inv) (Jan) 52

Wilson, D. A. (and J. D. Forsyth) Timesharing computer systems for problems in financial management (Apr) 239